

Before the
N.H. Board of Accountancy
Concord, N.H. 03301

In the Matter of :

Lars Mohren
CPA #3232
(Disciplinary Matter)

Docket No. 13-01

FINAL DECISION AND ORDER

Before the New Hampshire Joint Board of Licensure & Certification, Board of Accountancy ("Board") is an adjudicatory/disciplinary proceeding in the Matter of Lars Mohren ("Respondent" or "Mr. Mohren") in Docket Number 13-01.

BACKGROUND INFORMATION

This proceeding was commenced by an Order to Show Cause issued May 1, 2013 by the Board of Accountancy ("the Board"), to determine whether Lars Mohren, Certified Public Accountant (CPA) #3232, ("Mr. Mohren or the Respondent") engaged in unprofessional or dishonorable conduct violative of RSA 309-B:10, and Ac 401.04 (b) and (c), Ac 403.01 (a) (c) and (d) by: 1) failing to comply with the continuing education requirements of Ac 401.04 (b) and (c), and 403.01 (a) (c) and (d) for his 2012 license renewal; 2) failing to submit proof of compliance for the Board's 2012 continuing education audit required per administrative rule Ac 401.04 (b) and (c); misrepresented that he complied with the continuing education requirements of 120 continuing education hours required pursuant to Ac 403.01 (a) (c) and (d) 2012 license renewal in violation of RSA 309-B:10, and administrative rule Ac 403.01.

A Show Cause hearing was held on Monday, August 19, 2013 at the Board office. Mr. Mohren failed to appear at the hearing. An Order to Show Cause was sent to Mr. Mohren at the Board's last on-file address for Mr. Mohren via International Mail return receipt requested dated May 1, 2013. A letter dated January 30, 2013 sent to the Respondent's on-file address via

international mail return receipt requested indicating that Mr. Mohren would be subject to disciplinary action was signed for by the Respondent on February 1, 2013. The Show Cause Order was returned to the Board office on July 15, 2013 indicating that Mr. Mohren failed to claim the mail. Due to Mr. Mohren's failure to attend the hearing; the hearing was held in absentia. Testimony was also received at the hearing from the Executive Director of the Board, Louise Lavertu, Executive Director, NH Joint Board. Ms. Lavertu is the Joint Board staff member that is responsible for overseeing the audit of continuing education compliance on behalf of the Board.

Board members present were¹

Wayne Geher, Chairperson, Presiding Officer
Jefferson Chickering, Vice-Chairperson
Thomas Musgrave, Secretary
Owen Walton, Board Member
Tanya Richmond, Public Member
Frederick Briggs, Board Member

The following exhibits were introduced into evidence and accepted into the record:

1. Mr. Mohren's 2012 accountancy renewal form.
2. Letters regarding the Board's 2012 continuing education audit dated October 4, 2012, November 28, 2012 and January 30, 2013.
3. A copy of International Mail Return Receipt signed for by Mr. Mohren on February 2, 2013.
4. E-mails from staff member Kimberly Ware and Mr. Mohren's response dated December 28, 2012.
5. Returned Show Cause Order envelope dated July 15, 2013.

FINDINGS OF FACT

1. The Respondent was granted a license as a Certified Public Accountant in the State of New Hampshire on July 9, 2003 and said license is current through June 30, 2015.

¹ The same Board members also deliberated and voted on this Final Decision and Order.

2. The Respondent indicated that he complied with the continuing education requirements of Ac 401.04 (b) (c) and 403.01 (a) (c) and (d) on his 2012 license renewal.

3. Mr. Mohren was notified by letter on October 4, 2012 that he was chosen by random audit to participate in the Board's 2012 audit of licensees for compliance with continuing education requirements per administrative rule Ac 401.04 (b) (c). Mr. Mohren was instructed to provide proof to the Board of 120 Continuing Professional Competency Hours claimed on his last renewal by November 30, 2012. Mr. Mohren did not respond to the request for documentation of continuing education required per Ac 401.04 (b) (c) and 403.01 (a) (c) and (d).

4. On November 28, 2012, Mr. Mohren was sent a second letter regarding his failure to respond to the continuing education audit and a response was due by December 21, 2012. Mr. Mohren failed to respond to the second request dated November 28, 2012 for documentation of continuing education required per Ac 401.04 (b) (c) and 403.01 (a) (c) and (d). The November 28th letter informed Mr. Mohren that failure to respond to and provide the requested documentation by the deadline may result in disciplinary proceedings.

5. On December 11, 2012 Board staff member Kimberly Ware e-mailed Mr. Mohren at his on-file e-mail address to follow up on the two letters requesting documentation. Mr. Mohren responded by indicating that he no longer was practicing accounting and had retired. Ms. Ware responded to Mr. Mohren's e-mail on December 28, 2012 indicating that response to the random audit was required pursuant to administrative rule Ac 402.04 (b) and (c) and 403.01 (a) (c) and (d); to date no further response from Mr. Mohren has been received.

6. On January 30, 2013 the Board sent Mr. Mohren a third and final letter, via International Mail return receipt requested regarding his failure to respond to the Board's previous two requests to provide documentation for the Board's 2012 continuing education audit. Mr. Mohren signed the return receipt dated February 1, 2013. The Board's January 30th letter informed Mr. Mohren that

failure to respond to and provide the requested documentation by the deadline will result in disciplinary proceedings.

7. Mr. Mohren failed to respond to the Board's written requests for documentation of continuing education dated October 4, 2012, November 28, 2012 and January 30, 2013.

8. A Show Cause Order was issued on May 1, 2013 by the New Hampshire Board of Accountancy sent via International mail return receipt requested in which the Respondent was afforded the opportunity to appear before the Board on August 19, 2013 and show cause why any and all rights he may have to practice accountancy in New Hampshire should not be suspended or subject to disciplinary action. The Show Cause Order was sent via International mail, return receipt requested and returned to the Board office indicating that the Respondent had failed to claim the mail.

9. A Show Cause hearing was held on Monday, August 19, 2013 at the Board office. Mr. Mohren was absent from the hearing therefore the hearing was held in absentia.

CONCLUSIONS OF LAW

I. The license renewal process relies heavily on accurate and honest self-reporting of continuing education by licensees. The Respondent violated the terms of the continuing education requirements for his 2012 license renewal by failing to provide proof of compliance with continuing education requirements of administrative rules Ac 402.04 (b) and (c) and 403.01 (a) (c) and (d) in violation of administrative rule Ac 403.01;

II. The Respondent indicated that he complied with the continuing education requirements of 120 Continuing Professional Competency Hours pursuant to Ac 400, on his 2012 license renewal. The Respondent failed to provide proof for the 2012 random audit of licensees that he complied with the continuing education requirements set forth in administrative rule Ac 401.01

(a) (3), Ac 402.04 (b) and (c) which is in violation of RSA 309-B:10, I-a, the practice of fraud and deceit in procuring or attempting to procure or renew a license; and

III. The Respondent failed to respond to the Board's repeated requests for information regarding his compliance with continuing education requirements in violation of Ac 501.02 which subjects licensees to disciplinary action for violations of any provisions of Ac 400.

The Board finds that Respondent committed the acts as described above and concludes that, by engaging in such conduct, Respondent violated RSA 309-B:10, I-a, (a), RSA 309-B:10, I-a, (f), Ac 402.01 (b) (1) and Ac 501.02.

THEREFORE, IT IS ORDERED, pursuant to RSA 309-B:10-I and Ac 402.01 the Board imposes the following sanctions:

The license to practice accountancy in the State of New Hampshire of Lars Morhen is hereby revoked pursuant to RSA 309-B:10-I, (d) and Ac 402.01 (b) (1).

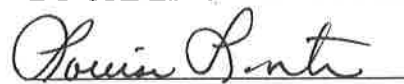
A. This order shall become a permanent document in the Respondent's file which is maintained by the Board as a public document.

B. This Order shall take effect on the date it is signed by an authorized representative of the Board.

C. A motion for rehearing, reconsideration, or clarification shall be filed within 30 days of the effective date of this Order. This motion shall be in accordance with Ac RSA 309-B:12, IX. Filing a motion for rehearing or reconsideration shall be a prerequisite to appealing this Order.

Dated: August 20, 2013

BY ORDER OF THE BOARD



Louise Lavertu
Executive Director